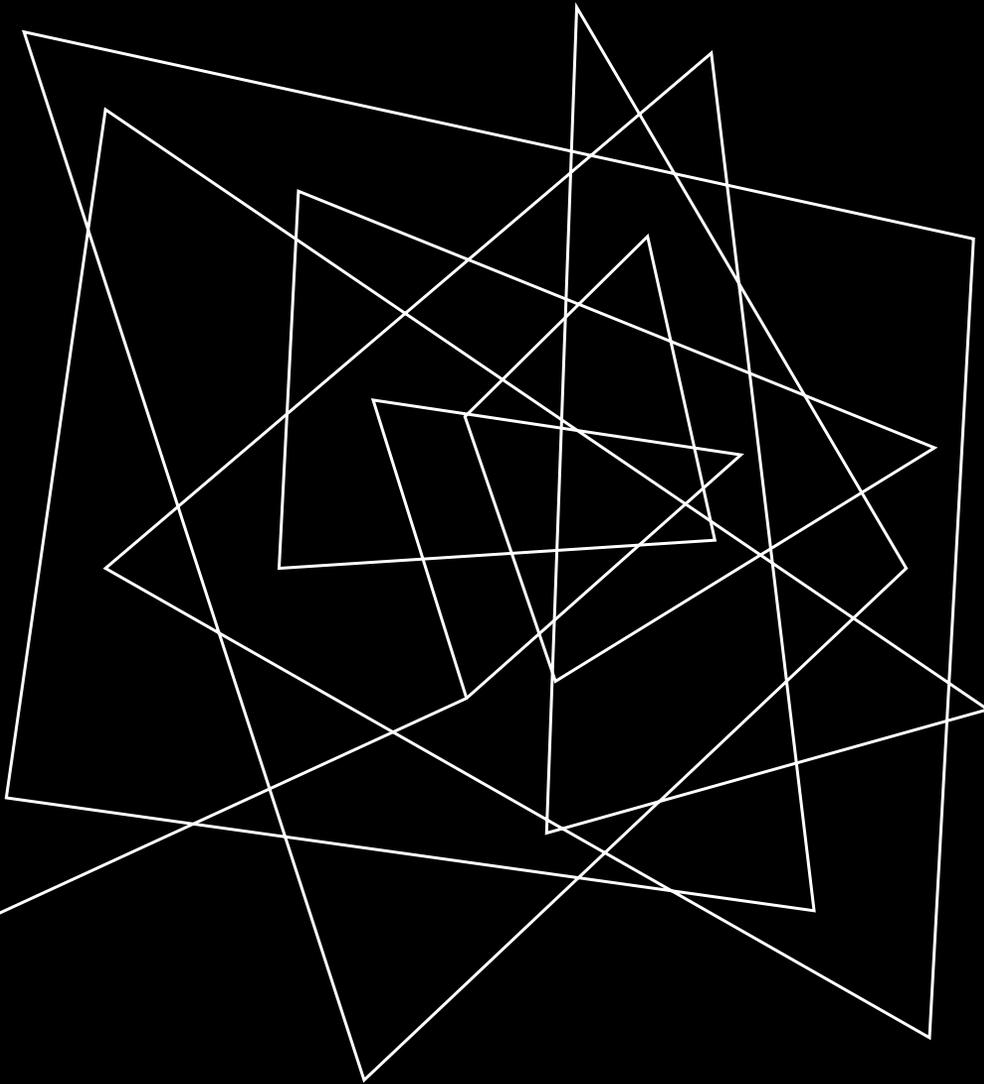




POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

Fire Emergency Services Funding



POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

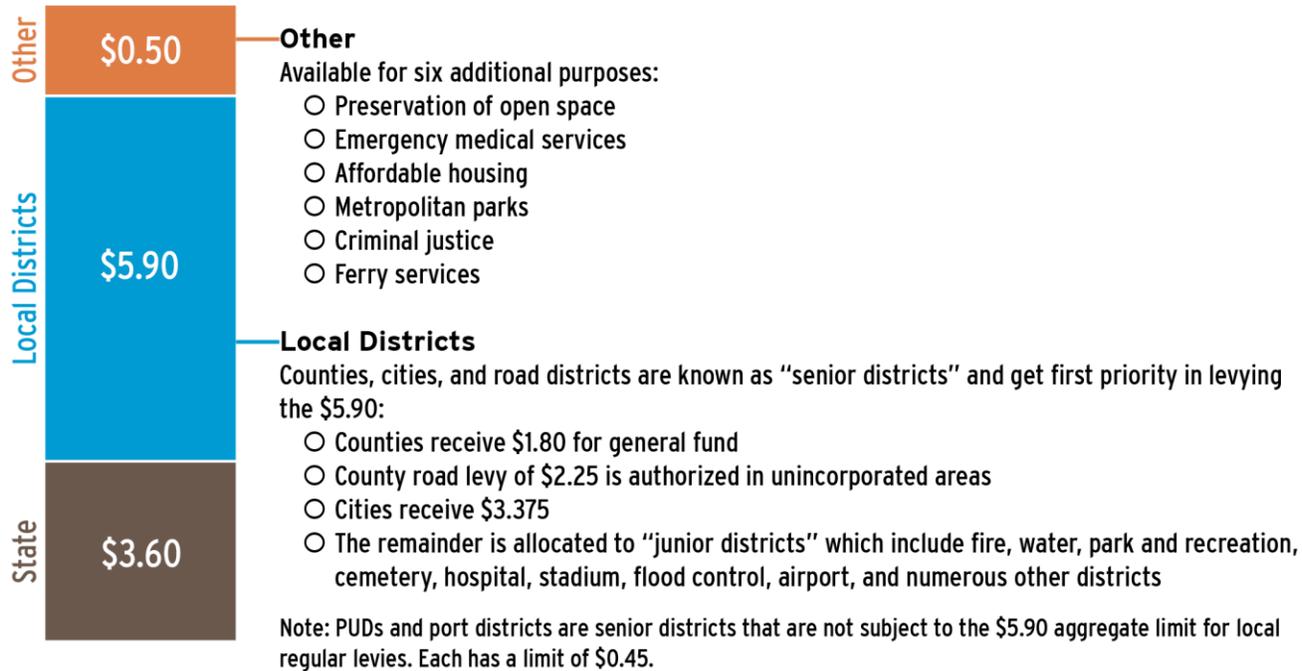
2023 ASSESSED VALUATION:	\$ 569,275,356.00
PER 1000	\$ 569,275.36
2023 CITY OF WHITE SALMON LEVY REVENUE (\$0.76):	\$ 435,208.66

CURRENT CITY OF WHITE SALMON TOTAL LEVY RATE:

REGULAR:	\$5.89572363 (\$ 0.76 TO WHITE SALMON)
EXCESS:	\$2.33911065 (VOTER APPROVED TO EXCEED THE \$10 MAXIMUM)

POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

\$10 Property Tax Limit In Washington



POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

CONSOLIDATED TAX CODE AREAS & RATES FOR TAX YEAR 2023

"TCA's" (Tax Code Areas) designate a unique set of taxing districts. They appear on tax statements. The first two columns list the Tax Code Area and regular, excess and total levy rates within that TCA. The columns to the right list levy types, taxing districts and levy rates. All rates are expressed in dollars per thousand dollars of assessed value.

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
102	\$5.89572363	\$1.10224989	City:	CITY OF WHITE SALMON	\$0.76479318	
	\$2.33911065	\$2.47494986	EMS:	EMERGENCY MEDICAL SERVICES DISTRICT 1	\$0.40698940	
			Port:	PORT DISTRICT	\$0.12019183	
			Park:	WS VALLEY METRO PARK DIST	\$0.19211718	
			Library:	LIBRARY DISTRICT #1	\$0.27947305	
			Road:			
			School:	WHITE SALMON SCHOOL #405/17		\$1.96604176
			Fire:	FIRE DISTRICT #3		\$0.37306889
			Other:	CEMETERY DISTRICT #1	\$0.00571936	
				HOSPITAL DISTRICT #2	\$0.54923988	
	Total: \$8.23483428					

POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

CURRENT CITY OF WHITE SALMON TOTAL LEVY RATE:

REGULAR: \$5.89572363

OTHER \$0.50 CAP:

EMS LEVY \$0.4069894

REMAINING CAPACITY \$0.0930106

LOCAL DISTRICTS \$5.90 CAP (CITY MAX \$3.60):

CITY OF WHITE SALMON \$0.76479318 (CAP OF \$3.60-LIBRARY-FIRE)

LIBRARY DISTRICT \$0.27947305 (\$0.50 GUARANTEED LEVY)

CEMETERY DISTRICT \$0.00571936

HOSPITAL DISTRICT \$0.54923988

REMAINING CAPACITY \$2.00077453

POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

What if my city belongs to a fire and/or library district?

City Maximum Rate: \$3.60 per \$1,000 assessed value.

They can never collect that much because the levy of the special districts must be subtracted from that amount ([RCW 27.12.390](#) and [52.04.081](#)).

The **library district levy** has a maximum rate of **\$0.50** per \$1,000 assessed value ([RCW 27.12.050](#))

The **fire district levy** can be as high as **\$1.50** ([RCW 52.16.130](#), [52.16.140](#), and [52.16.160](#) each provide for a levy of \$0.50 per \$1,000 assessed value).

Highest Restriction of city levy capacity (both a fire district and a library district) city's levy rate can be no higher than \$1.60 ($\$3.60 - 1.50 - 0.50 = \1.60).

If the Library and/or Fire District are not currently levying the maximum amount, the city's current levy could be higher. But, if the fire district raises its levy rate in the future, then the city must reduce its levy rate by the same amount so that the total is never above \$3.60.

POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

**\$5.90 AGGREGATE LIMIT
PRORATION ORDER**
(AFTER MAKING THE LEVY LIMIT CALCULATION)

RCW 84.52.010(3)(b)(i)	First: Cultural Access Program 84.52.821	84.52.010(3)(b)(v)	Fifth: Metropolitan Park (Created on/after 1/1/02) 35.61.210 (\$.50)
RCW 84.52.010(3)(b)(ii)	Second: Park & Recreation District (Ex. districts in King Co. on an island) 36.69.145 Park & Recreation Service Area 36.68.525 Cultural Arts Stadium & Convention Dist. 67.38.130 City Transportation Authority 35.95A.100	84.52.010(3)(b)(vi)	Sixth: Fire District 52.16.140 (\$.50)** Fire District 52.16.160 (\$.50)** Fire Protection Service Authority 52.26.140(1)(b) (\$.50)** Fire Protection Service Authority (1 paid FTE) 52.26.140(1)(c) (\$.50)** **Fire Protection Districts and Fire Protection Service Authorities may protect up to \$0.25 from prorationing
84.52.010(3)(b)(iii)	Third: Flood Control Zone*** 86.15.160 ***Some Flood Control Zone Districts may protect up to \$0.25 from prorationing (RCW 84.52.160)	84.52.010(3)(b)(vii)	Seventh: Fire District 52.16.130 (\$.50) Fire Protection Service Authority 52.26.140(1)(a) (\$.50) Library 27.12.050 & 27.12.150 (\$.50) Hospital 70.44.060(6) (\$.50) Metropolitan Park (Created before 1/1/02) 35.61.210 (\$.50)
84.52.010(3)(b)(iv)	Fourth: Hospital 70.44.060(6) (\$.25) Metropolitan Park 35.61.210 (\$.25)* Cemetery 68.52.310 All other junior taxing districts not otherwise mentioned *Metropolitan Park District may protect by a vote	84.52.010(3)(a)	Eighth: County Current Expense 84.52.043(1)(b) County Road 84.52.043(1)(c) City 84.52.043(1)(d) County – Dissolved Special Purpose Levy 84.55.135

POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

LEVY CAPACITY IF RFA IS APPROVED AND THE MAXIMUM FOR BOTH LIBRARY AND RFA ARE LEVIED:

LOCAL DISTRICTS \$5.90 CAP:

CITY CAP \$3.60

CITY OF WHITE SALMON \$0.76479318

LIBRARY DISTRICT \$0.50000000

REGIONAL FIRE AUTHORITY \$1.50000000 *

*PLEASE NOTE: RFA PLAN CAPS THE RFA LEVY AT \$1.00 WITHOUT VOTER APPROVAL

REMAINING CITY LEVY CAPACITY \$0.83520682*

*THE CITY CAN LEVY MORE IF THE OTHER LEVIES ARE NOT MAXED OUT

POTENTIAL RESTRICTION OF WHITE SALMON LEVY CAPACITY

CURRENT CITY OF WHITE SALMON TOTAL LEVY RATE:

USING PROPOSED WKRFA LEVY – NOT ANTICIPATING INCREASE FROM LIBRARY OR CITY

LOCAL DISTRICTS CITY MAX \$3.60:

CITY OF WHITE SALMON	\$0.76479318 (CAP OF \$3.60-LIBRARY-FIRE)
LIBRARY DISTRICT	\$0.27947305 (\$0.50 GUARANTEED LEVY)
PROPOSED WKRFA	\$0.76000000
REMAINING CAPACITY	\$1.79573377